



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **SB 98** SLS 12RS 233
Bill Text Version: **ENGROSSED**
Opp. Chamb. Action: **w/ HSE FLOOR AMD**
Proposed Amd.:
Sub. Bill For.:

Date: May 21, 2012 3:15 PM	Author: MORRELL
Dept./Agy.: Fire Dists, Municipal Fire Depts, Volunteer Fire Depts	Analyst: Glenda Leblanc
Subject: Fire Protection	

FIRE PROTECTION EGF INCREASE LF EX See Note Page 1 of 1

Provides for the expenditure of public funds by any fire protection district, municipal fire department, or volunteer fire department. (8/1/12)

Purpose of Bill: This measure allows any fire protection district, municipal fire department, or volunteer fire department to purchase awards (not to exceed \$100) such as: plaques, trophies, certificates, medals, or other mementos acknowledging an outstanding achievement or valiant act. In addition, the measure also allows for the expenditure of public funds to provide meals, snacks or refreshments (not to exceed \$25 per person) for firefighters involved in fire department related meetings, workshops, training programs, or performing emergency services.

EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						

REVENUES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION
This bill may increase local governmental expenditures for fire protection districts, municipal fire departments, and volunteer fire departments by an indeterminate amount.

Representatives of the Louisiana Municipal Association and the Police Jury Association noted that with no limitation on the number of awards or meals, parishes and municipalities might experience a significant increase in expenditures.

We concluded that effects could vary from one entity to another. Therefore, it would be extremely difficult to estimate the impacts across the state. In order to provide some information on the potential impacts, we contacted two fire protection districts:

- One representative (with 30 volunteers in his district) noted that if this measure were to pass, expenditures may increase. For meals associated strictly with awards ceremonies, expenditures could increase as much as \$500 to \$1,000 annually.
- Another representative (with 18 employees and 77 volunteers) indicated that there would be no impact on his district’s budget as a result of this measure. The bill basically allows his district to do what they are currently doing in practice. Although he stated that there would be no expenditure increase, he did point out one fiscal issue. He noted that this measure could be interpreted to allow fire districts the ability to provide up to \$75 per day per person for meals (\$25 x 3) in the event of a disaster. This could have the potential of increasing expenditures in the event of a emergency for his district.

REVENUE EXPLANATION
There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}	<input type="checkbox"/> 6.8(F)1 >= \$500,000 Annual Fiscal Cost {S}		
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}	<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}		Joy Irwin Director of Advisory Services